



## **JO DAVIESS COUNTY**

*Office of the County Administrator*

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Galena, IL 61036

Tele: 815-777-6557 Fax: 815-777-2285

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**DATE: November 17, 2011**

**TO: Members of the Jo Daviess County Board**

**From: Dan Reimer, County Administrator**

**RE: Summary of the proposed FY2012 Jo Daviess County Annual Budget**

The following is a summary of the proposed FY2012 Jo Daviess County Annual Budget. The budget along with the FY2012 Appropriations Ordinance and Tax Levy Ordinance is respectfully presented to the Jo Daviess County Board for approval on November 17, 2011.

### **Annual Budget and Appropriations Ordinance**

The proposed Jo Daviess County FY2012 Annual Budget and Appropriations Ordinance consists of twenty-seven (27) individual General Fund budgets and fifty-nine (59) Special Revenue Fund budgets. The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund contains the operational budgets of a majority of County departments including County Treasurer, County Clerk & Recorder, Sheriff, Coroner, Courts, Probation, Circuit Clerk, State's Attorney, Supervisor of Assessments, IT, Building & Zoning, Animal Control, County Board and County Administrator. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes or projects. The operational budgets of four (4) County departments are found in the Special Revenue Funds; they include the Highway Department, the Health Department (Public Health and Home Health Care), the Convention & Visitors Bureau and the GIS Department. The Jo Daviess County budget is prepared according to Illinois law and is based on accounting for transactions on the modified accrual basis of accounting.

Generally each fund is an independent accounting entity with appropriations budgeted from each fund based on the sum of estimated net revenues and appropriated fund balances. Several funds derive a portion of their revenue from inter-fund transfers which reflect the cost of specific improvements and/or services provided. Minimum fiscal year end fund balance policies were established for major operational funds. The purpose of the minimum fiscal year end fund balance policies is to ensure that individual operational funds retain sufficient revenues to provide for the revenue and cash flow timing needs of the department's operations, to ensure against fluctuations in revenue receipts and to provide funding for unforeseen emergencies.

### **Budget Preparation Process**

The Jo Daviess County FY2012 budget was prepared using a target based budgeting process. This 15-step process began in May with Round 1 revenue estimates and will conclude on November 17, 2011 with the presentation of the FY2012 budget to the Jo Daviess County Board. All budgets, General Fund and Special Funds were presented by Department Heads and reviewed with the Finance Committee and the responsible parent Committee during one of four joint committee meetings held in August. All budgets were again reviewed by the County Board and moved forward to the comprehensive budget document during one of three budget workshop meetings held in October.

The proposed FY2012 Budget was developed with the intention of implementing the policies, priorities and goals established by the Jo Daviess County Board, while continuing to maintain and provide essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.



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### FY2012 Budget Guidelines

General Fund expense budgets were established using guidelines approved by the Finance, Tax, & Budgets Committee. Budget guidelines included:

- The target-based budgeting process was used to establish FY2012 General Fund expense budgets.
- Personnel related expense line items were considered mandatory expenses for all County budgets and include salaries and wages, employee fringe benefits and postage, calculated as follows:
  - a) Employer retirement contribution rate – IMRF 11.61%, SLEP 17.49%
  - b) Health Insurance - 15% rate increase (subsequently reduced to 14% per actual renewal)
  - c) Salaries and wages – the wage freeze implemented in FY2010 and continued in FY2011 was lifted for non-union employees. A wage increase of 2.5% for non-union employees was approved; per contract wage scale for union employees or a 0% increase for any open or unsettled union contract; and wage increases per resolution for elected officials.
  - d) S.S./Medicare – increase/decrease proportionally to payroll estimates.
  - e) Postage – no increase in FY2012.
- Reductions made in FY2010 and continued in FY2011 to meet the 3% General Fund budget reduction requirement were continued and not reinstated in the FY2012 General Fund target budget amounts.
- After allocating increases/decreases for allowable mandated expenses, General Fund target expense amounts were set at the same level (zero increase) as the final FY2011 target amount less any non-recurring expenses added during the FY2011 process.
- Inter-fund Transfers scheduled in FY2011 were maintained unless otherwise instructed.
- Any **new mandated** expense or any new expense which increased per an existing contract or agreement was allowed to increase the target amount accordingly.
- Any **new necessary** expense that caused the target amount to be exceeded was submitted to the Finance, Tax & Budgets Committee as an overage request with a detailed letter of explanation. If the request was determined to be a necessary expense the target amount was increased accordingly. If the Committee did not consider the request a necessary expense, the request was submitted to the un-funded activity list.
- Any **new request** or activity not considered a mandatory or necessary expense was required to be submitted as an un-funded activity request.
- Departments with Special Fund budgets were requested to follow the same expense guidelines as General Fund departments. Any significant increase or decrease in expense line item estimates that deviated from the previous three year period, or any appropriation of fund balance, were required to be explained in a detailed memorandum.
- Agency funding amounts were set at the same level of funding as appropriated in the FY2011 budget.



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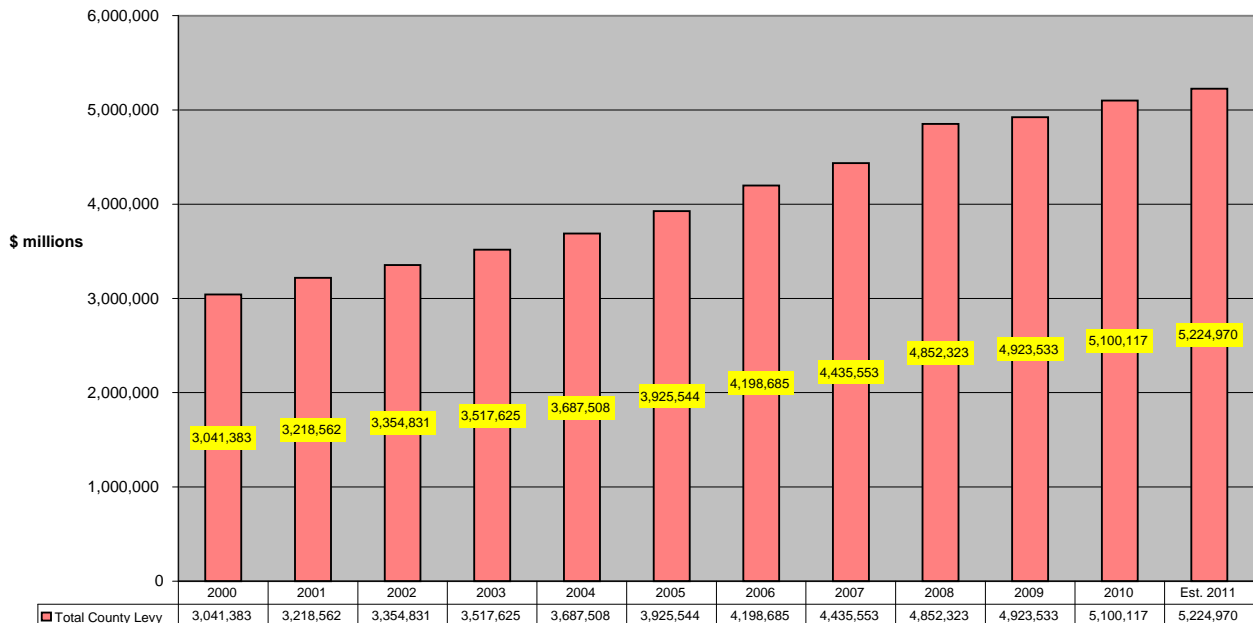
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### Proposed 2011 Jo Daviess County Property Tax Extension (Levy)

Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL) pursuant to 35 ILCS 200/18-185. This law was adopted by Jo Daviess County as a result of a November 1997 voter referendum. PTELL limits the growth in property tax extension on existing property to an annual increase of 5 percent or the change in the consumer price index (CPI), whichever is less. Special Service Areas are exempt from PTELL and are not included in the County's total aggregate extension. There are provisions in the law which does allow extensions to increase more than the limit; they include increases in proportion to the amount of new property/construction and annexations of territory into a district. A CPI factor of 1.5% was utilized in administering the 2011 Property Tax Extension Limitation Law formula.

The estimated allowable property tax extension increase for 2011 (payable 2012) is \$124,853. To determine this amount, several variables were considered. The County Assessor's Office estimated the 2011 gross assessed valuation of Jo Daviess County to be \$823,000,000; this is a decrease of \$38,033,226 or 4.4% less than the 2010 gross assessed value of \$861,033,226. This total includes an estimated \$7,000,000 in new property/construction. The 2010 taxable equalized assessed value (EAV) in Jo Daviess County was \$791,439,763 and \$69,593,463 or 8.1% less than the 2010 gross assessed value of \$861,033,226. Using this 8.1% difference factor the County Clerk's Office estimated the 2011 taxable EAV for Jo Daviess County to be \$756,418,000.

### Jo Daviess County Total Levy 2000-2011



The County Clerk's Office estimated the overall maximum aggregate tax levy extension per PTELL to be **\$5,224,970**. This amount represents an increase of **\$124,853** or 2.45% increase over the 2010 total aggregate levy extension of **\$5,100,117**. Approximately \$76,502 or 61.3% of the proposed 2011 property tax levy increase (payable 2012) is the result of a 1.5% inflationary CPI increase on existing property, approximately \$48,351 or 38.7% is from the addition of an estimated \$7 million increase in EAV associated with new construction/property.



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The following table compares the estimated 2011 property tax extension increase with the actual 2008, 2009, and 2010 property tax extension increases and the associated variables that were used to determine the property tax extension increase.

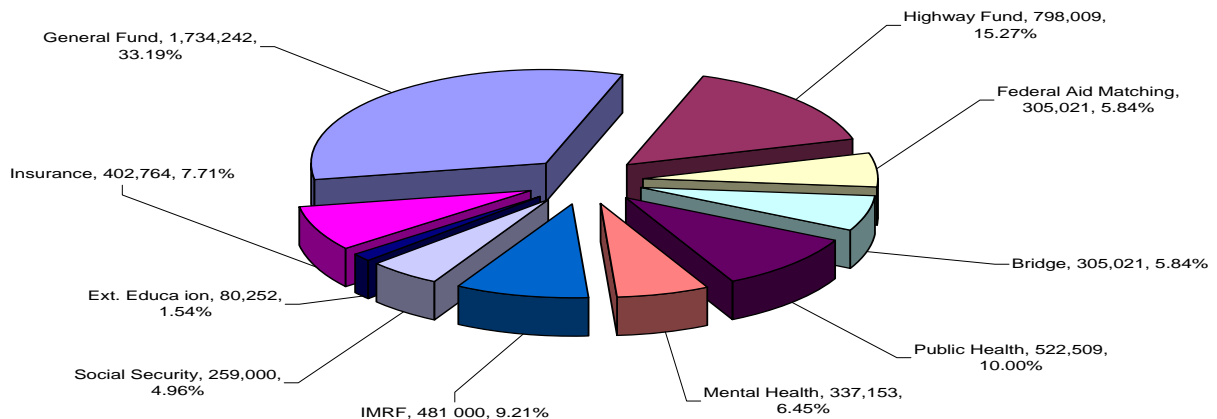
Year	Total \$ Increase	CPI	Increase per CPI	New Property	Increase per N.P.	Galena TIF District	Increase per TIF
2008	<b>\$416,770</b>	4.1%	\$181,858	\$23.8 million	\$143,937	\$14.9 million	\$90,975
2009	<b>\$71,211</b>	0.1%	\$4,852	\$11.0 million	\$66,359	\$0	\$0
2010	<b>\$176,584</b>	2.7%	\$133,142	\$6.7 million	\$43,442	\$0	\$0
Est. 2011	<b>\$124,853</b>	1.5%	\$76,502	\$7 million	\$48,351	\$0	\$0

The overall Jo Daviess County property tax levy is distributed between ten (10) individual special purpose property tax levies, they include: General Corporate, County Highway, Federal Aid Matching, County Bridge, Health, Mental Health, IMRF, Social Security, Extension Education, and Insurance. In addition the County is responsible for three special service area (SSA) levies, SSA #1- Warren Ambulance, SSA #2 & #4- Elizabeth Ambulance and SSA #5- Hanover Ambulance.

For purposes of developing revenue estimates, the Finance, Tax & Budgets Committee set the initial County tax levy distribution amounts as follows:

- The levy amount for the **IMRF, Social Security and Insurance Funds** were set at levels that will fully meet the minimum requirements of the minimum year end fund balance policy of each respective fund.
- The levy amounts for the **Highway, Health, Mental Health, Extension Education, Federal Aid Matching and the County Aid to Bridge Fund** were set at levels equal to the 2010 actual levy extension amount for each respective fund.
- The levy amount for the **General Fund** was set at a level equal to the estimated increase in levy that is available for distribution after the levy amounts for the IMRF, Social Security and Insurance Funds have been established.

### Jo Daviess County Proposed 2011 Property Tax Levy (Payable FY2012) (Less Special Service Areas) - \$5,224,970





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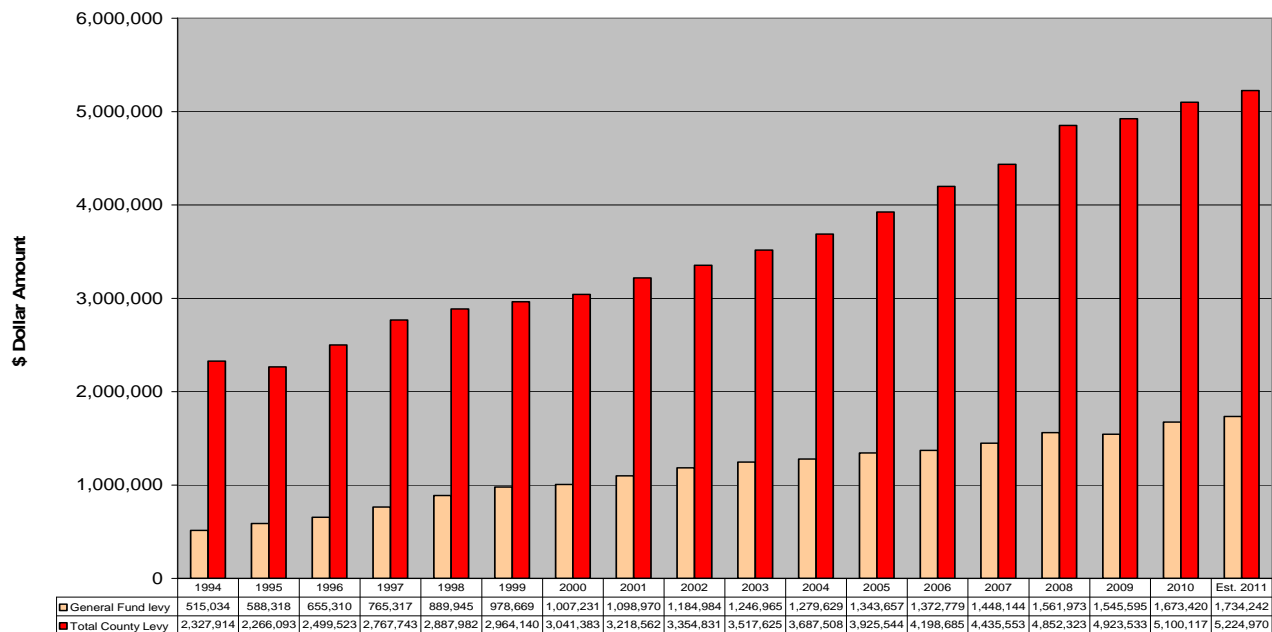
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The proposed total aggregate property tax extension for Jo Daviess County in 2011 (payable in 2012), less special service areas (exempt from PTELL), is estimated to be \$5,224,970. This is an increase of \$124,853 or 2.45% more than the 2010 property tax extension of \$5,100,117. This amount while significant represents the second lowest dollar increase since 2001 (2009-\$71,211) and the second lowest percentage increase since 1996 (2009-1.5%) (See table and chart below).

Levy Year	Increase from Prior Year	% Increase	Levy Year	Increase from Prior Year	% Increase
<b>2011</b>	<b>\$124,853</b>	<b>2.45%</b>	2002	\$136,269	4.2%
2010	\$176,584	3.6%	2001	\$177,179	5.8%
2009	\$71,211	1.5%	2000	\$77,243	2.6%
2008	\$416,770	9.4%	1999	\$76,155	2.6%
2007	\$236,868	5.6%	1998	\$120,239	4.3%
2006	\$273,141	7.0%	1997	\$268,220	10.7%
2005	\$238,036	6.5%	1996	\$233,430	10.3%
2004	\$169,883	4.8%	1995	-\$61,821	-2.7%
2003	\$162,794	4.9%			

### Jo Daviess County Tax Levy Total County Extension and General Fund Extension 1994-2011



The proposed 2011 property tax levy (payable 2012) of \$5,224,970 represents 28.4% of the County's aggregate FY2012 all fund revenue estimate of \$18,396,307. The proposed General Corporate property tax levy of \$1,734,242 represents 26.2% of the General Corporate Fund's FY2012 estimated revenue amount of \$6,617,165.



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### Proposed 2011 Special Service Area Property Tax Extension (Levy)

Special Service Areas (SSA) are exempt from PTELL and are not included in the County's total aggregate property tax levy. SSA are, however, subject to a maximum property tax rate; these rates were established by ordinance (after public hearing) by the Jo Daviess County Board. SSA do fall under the Truth in Taxation Law and are included in the County's calculations for this purpose. The maximum property tax levy rates for individual SSA in Jo Daviess County are as follows: SSA #1 Warren Ambulance - \$0.100/hundred dollars of assessed value, SSA #2 & #4 Elizabeth Ambulance - \$0.100/hundred dollars of assessed value, and SSA #5 Hanover Ambulance - \$0.110/hundred dollars of assessed value.

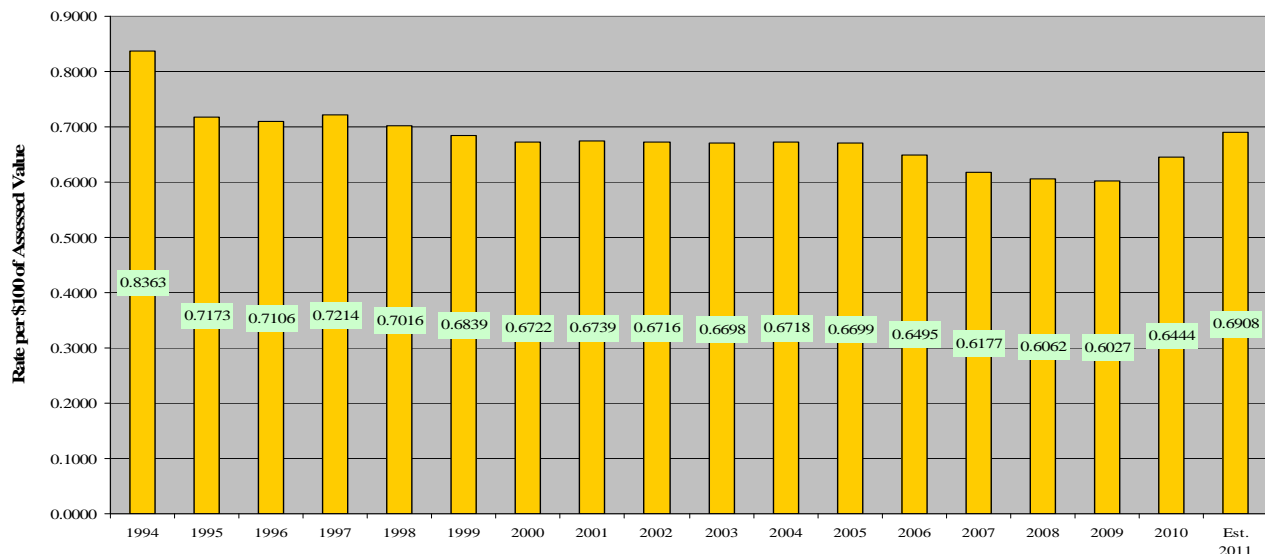
The combined 2012 total property tax levy (payable 2012) for all three SSA is \$172,317. This represents an increase of \$10,069 or 6.2% over the actual 2010 combined SSA property tax levy amount of \$162,248. SSA #1 has a proposed levy of \$80,000 which is a \$9,990 or 14.3% increase over the 2010 actual levy of \$70,010, SSA #2 & #4 has a proposed levy of \$64,000 which is an increase of \$80 or 0.13% over its 2010 actual levy of \$63,920, and SSA #5 has a proposed levy of \$28,317 which is the same as its 2010 levy request.

### Proposed 2011 Property Tax Extension Rate

The proposed 2011 Jo Daviess County property tax rate is 0.69075/hundred dollars of assessed value. This is an increase of 0.04634 or 7.19% more than the 2010 rate of 0.64441. The primary reason that the 2011 Jo Daviess County property tax levy rate will increase is due to the decrease in total overall equalized assessed value of property in Jo Daviess County. Per state sales ratios, some Jo Daviess County township assessment districts experienced a decrease in assessed valuation in both 2010 and 2011. This is a reversal of a multi-year trend that in general saw property values and equalized assessed values increase at a rate faster than the rate of inflation (CPI) which in turn limited (lowered) property tax extension levy rates. During the three year period, 2006-2008 the overall EAV of existing Jo Daviess County property increased 6.6% in 2006, 7.9% in 2007 and 8.1% in 2008 while the CPI for PTELL was 2.5% in 2006, 4.1% in 2007, and 0.1% in 2008.

The proposed 2011 Jo Daviess County property tax levy rate is the second property tax levy rate increase since 2004 and the fourth levy rate increase since PTELL was implemented in 1998. (See chart below)

**Jo Daviess County  
Property Tax Levy Rate  
1994 - 2011**







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### Truth in Taxation Hearing

Jo Daviess County is subject to the Truth in Taxation Law, pursuant to 35 ILCS 200/Article 18-55 through 100 of the property tax code. This law applies to all units of local government and school districts which levy taxes based upon the value of real property. The purpose of the law is to provide disclosure by publication and public hearing, if the taxing unit is planning to adopt an aggregate levy greater than 105% (increase of more than 5%) of the final aggregate taxes extended or estimated to be extended for the preceding year, including abatements. The aggregate levy includes the annual corporate levy and all special purpose levies.

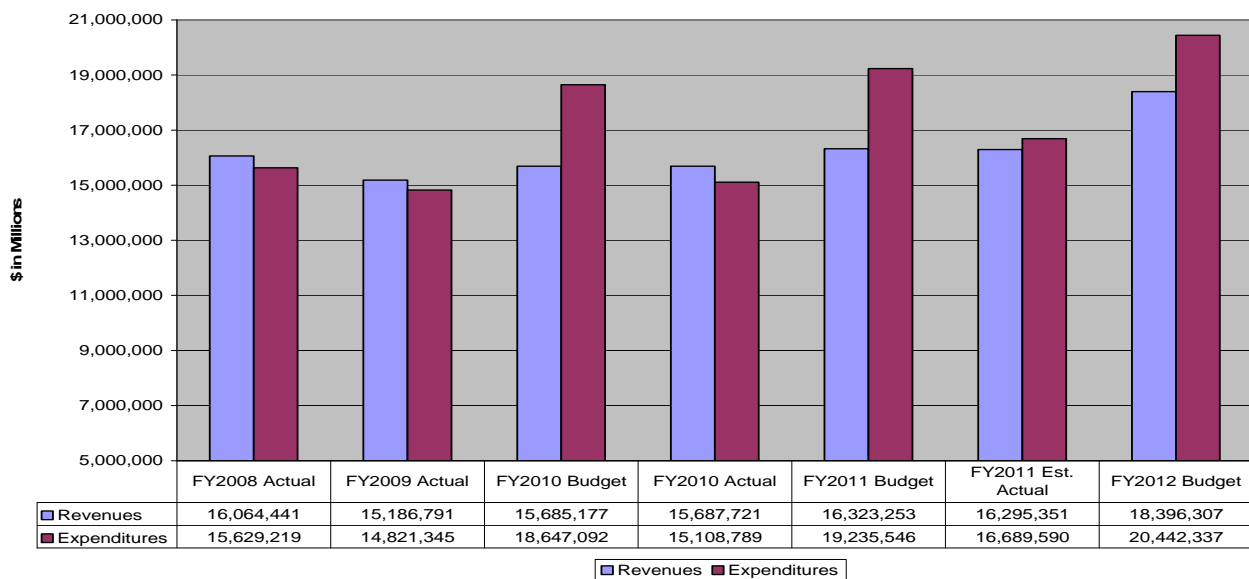
In 2010 (payable 2011) the corporate, special purpose, and special service area property taxes extended or abated for Jo Daviess County were \$5,262,365. The proposed corporate, special purpose, and special service area property taxes extended or abated for 2011 (payable 2012) are \$5,397,287. This amount represents a \$134,922 or 2.56% increase over the previous year. Because the proposed 2011 (payable 2012) Jo Daviess County aggregate property tax levy extension is 102.56% greater than the aggregate taxes extended in 2010 and below the Truth in Taxation Law threshold of 105%, a Truth in Taxation hearing will not be required prior to adopting the 2011 Jo Daviess County property tax levy.

### SUMMARY OF ALL FUNDS (GENERAL FUND AND SPECIAL FUND)

Estimated FY2012 revenue for all County funds is projected to be \$18,396,307; this is an increase of \$2,073,054 or 12.7% more than the FY2011 budget amount of \$16,323,253. Estimated FY2012 expenditures for all County funds are projected to be \$20,442,336; this is an increase of \$1,206,790 or 6.3% more than the FY2011 budget amount of \$19,235,546.

All County Funds	FY2010 Budget	FY2011 Budget	FY2012 Budget	\$ Change 2011-2012	% Change 11-12
Revenues	\$15,675,177	\$16,323,253	\$18,396,307	\$2,073,054	12.7%
Expenditures	\$18,647,093	\$19,235,546	\$20,442,336	\$1,206,790	6.3%

### REVENUES and EXPENDITURES for ALL FUNDS





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The difference between estimated all fund revenue of \$18,396,307 and projected all fund expenditures of \$20,442,336 is a deficit of \$2,056,029. This difference is scheduled to be appropriated from available resources within fund balances. The majority of appropriation from existing fund balances is scheduled to occur in the capital or public works related funds and in several cases is the result of carrying over a project that was planned but not completed during the fiscal year. Carry over capital projects include the Holland Bridge over Apple River on Scout Camp Road and expansion of the JDC Transit Building. New capital projects include the Public Safety Radio Communications System Enhancement Project, the Cahill Road Bridge in Pleasant Valley Township, and several other bridge projects that are in the planning process that could possibly be ready for bidding and/or construction by the end of FY2012. In addition appropriation of fund balance is historically scheduled on an as needed basis for purposes such as economic development loans, Public Health catastrophic emergencies and ETSB/911 contingency. A majority (96.1%) of FY2012 all fund expenditures in excess of estimated all fund revenue is anticipated to occur within seven funds. (See chart below)

Fund	Estimated Deficit
Economic Dev. Investment Fund	\$412,733
County Aid to Bridges Fund	\$390,779
General Corporate Fund	\$360,018
Federal Aid Matching Fund	\$287,979
ETSB (911) Emergency Services Fund	\$203,143
Public Health Catastrophic Emergency	\$198,800
County Highway Fund	\$121,846
<b>Total</b>	<b>\$1,975,298</b>

### SUMMARY OF SPECIAL FUNDS

**Revenue** - Estimated FY2012 Special Funds revenue is projected to be \$11,779,142; this is an increase of \$1,716,266 or 17% more than the FY2011 budget amount of \$10,062,876. This increase in estimated revenue is primarily due to projected revenue associated with the new DeBruce Grain Escrow Fund and the projected revenue needed in the Emergency Services Communications Fund to fund the JDC Public Safety Radio Communications System Enhancement Project with a majority of this revenue, estimated at \$1,200,000, the result of the County issuing debt certificates. If the estimated revenue increase for the DeBruce Grain Escrow Fund and the Emergency Services Communications Fund is subtracted, the revenue for the remaining 57 special revenue funds is actually projected to decrease \$221,424 in FY2012.

Special Funds projecting a revenue *increase* in FY2012 of \$25,000 or more included:

- \$1,257,690 Emergency Services Communication Fund
- \$680,000 DeBruce Grain Escrow Fund (new FY2012 fund)
- \$145,020 Contingency Fund
- \$97,000 County Motor Fuel Fund
- \$61,200 IMRF Fund
- \$34,644 County Aid to Bridges Fund





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Special Funds projecting a revenue *decrease* in FY2012 of \$25,000 or more included:

- \$276,000 Public Health Fund
- \$103,030 General Capital Investment Fund
- \$88,103 Tourism Promotion Fund
- \$34,000 Sheriff Vehicle Fund
- \$28,217 GIS Capital Equipment & Investment Fund
- \$25,200 ETSB/911 Fund

**Expenditures** – Estimated FY2012 Special Funds expenditures are projected to be \$13,465,154; this is an increase of \$632,922 or 4.9% more than the FY2011 budget amount of \$12,832,232. The major reason for this increase is the proposed expenditures associated with the new DeBruce Grain Escrow Fund and the JDC Public Safety Radio Communications System Enhancement Project. If the estimated expenditure increases associated with the DeBruce Grain Escrow Fund and the Emergency Services Communications Fund are subtracted, the estimated expenditures for the remaining 57 special revenue funds are collectively projected to decrease \$1,152,078 in FY2012.

Special Funds projecting an expenditure *increase* in FY2012 of \$25,000 or more included:

- \$1,125,000 Emergency Services Communication Fund
- \$660,000 DeBruce Grain Escrow Fund
- \$74,194 County Motor Fuel Fund
- \$51,849 IMRF Fund
- \$50,000 Contingency Fund
- \$40,000 Sheriff Vehicle Fund
- \$37,226 Economic Dev. Investment Fund
- \$29,628 Insurance Fund

Special Funds projecting an expenditure *decrease* in FY2012 of \$25,000 or more included:

- \$333,448 General Capital Investment Fund
- \$320,000 County Aid to Bridges Fund
- \$272,800 Public Health Fund
- \$200,000 Federal Aid Matching Fund
- \$114,000 GIS Capital Equipment & Investment Fund
- \$108,643 Tourism Promotion Fund
- \$83,845 ETSB/911 Fund
- \$60,500 Public Health Capital Investment Fund



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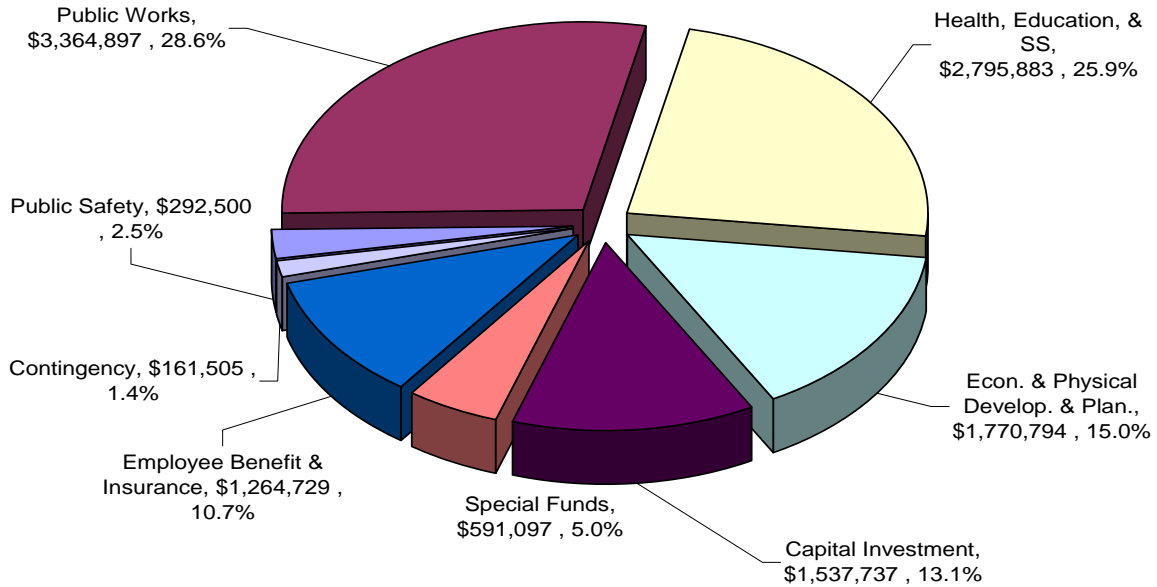
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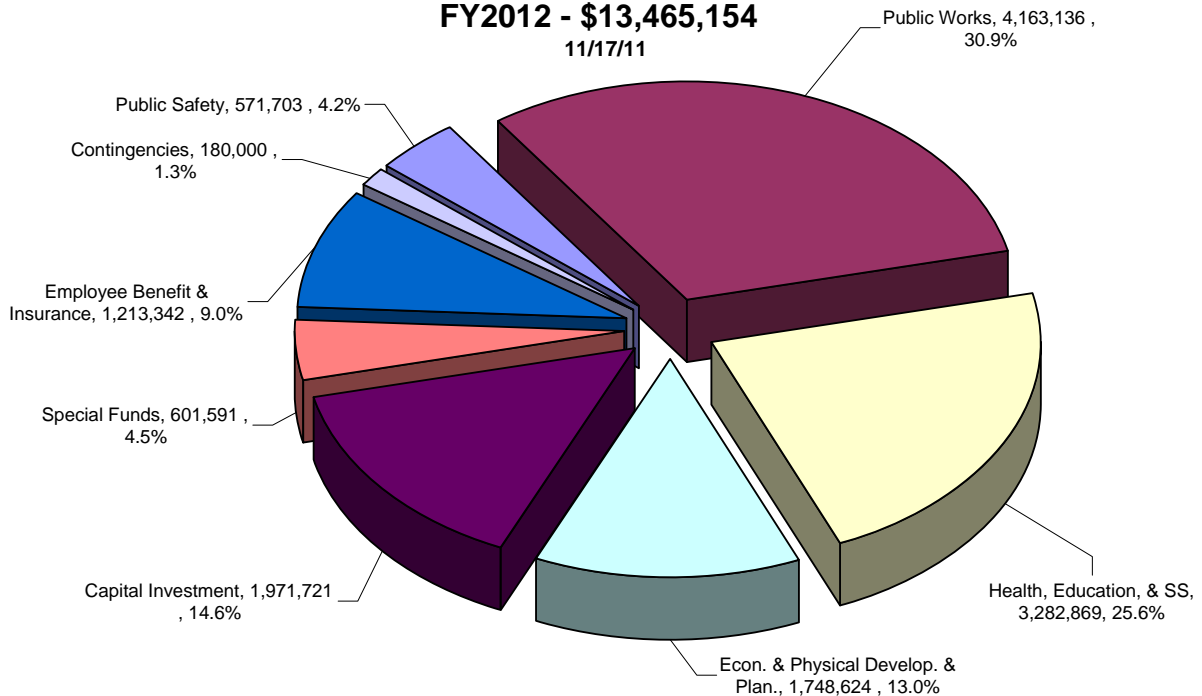
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### Jo Daviess County Special Fund Revenues as projected FY2012 - \$11,779,142 11/17/11



### Jo Daviess County Special Fund Expenditures as projected FY2012 - \$13,465,154 11/17/11





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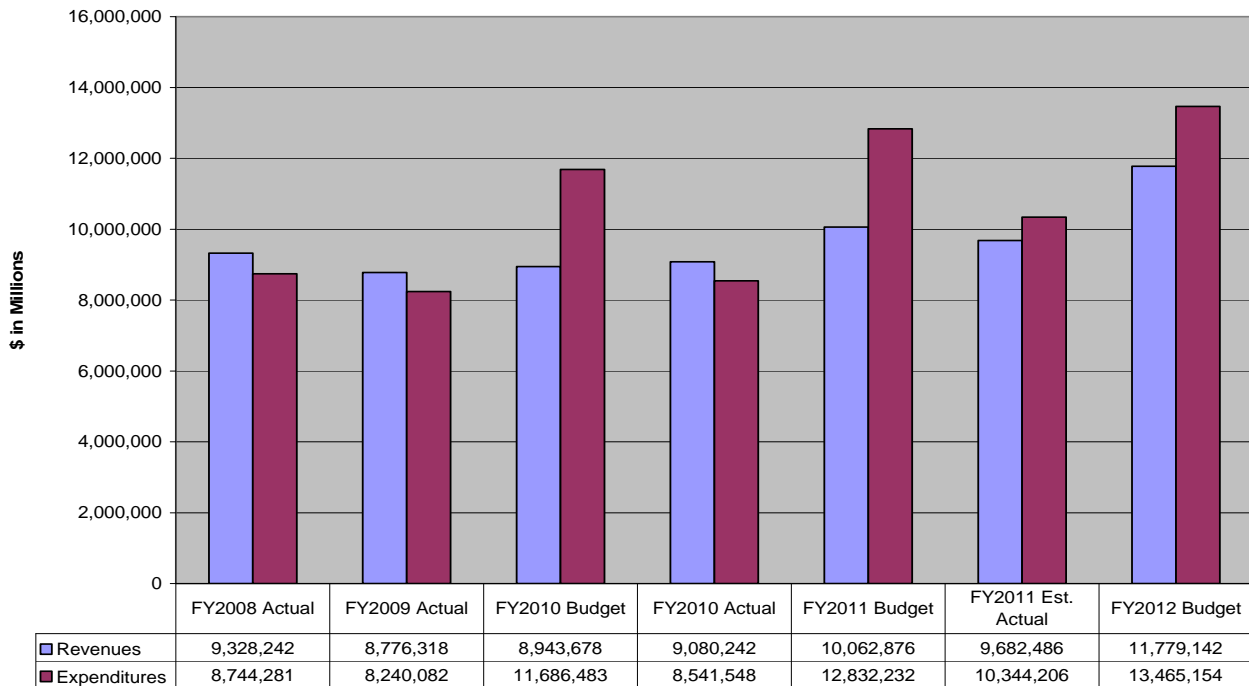
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### REVENUES and EXPENDITURES for SPECIAL FUNDS



### SUMMARY OF ALL OPERATING FUNDS

All operating funds include the General Corporate Fund and five (5) special revenue funds - the County Highway Fund, Public Health Fund, Home Health Care Fund, Tourism Promotion Fund and GIS Automation Fund.

**Revenue** - Projected FY2012 combined revenues for these six (6) funds is \$10,496,523, this is a decrease of \$31,700 or 0.3% less than the FY2010 amount of \$10,528,223 and is \$637,451 or 5.7% less than the FY2010 budget amount of \$11,133,974. A majority of the decrease from FY2010 to FY2011 was the result of moving the JDC Transit grant revenue (\$770,000) from the General Fund to a new special revenue fund. A majority of the decrease from FY2011 to FY2012 is due to the anticipated reduction in health department revenue associated with the decision to not continue the WIC program. The amount budgeted for all operating fund revenues in FY2012 represent 57.1% of the County's total budgeted revenue.

**Expenditures** - Projected FY2012 expenditures of \$10,995,474 are projected to increase \$195,697 or 1.8% more than the FY2011 budget amount of \$10,799,777 and are \$963,113 or 8.2% less than the FY2010 budget amount of \$11,762,890. Similar to revenue a majority of the decrease from FY2010 to FY2011 was the result of moving the JDC Transit grant from the General Fund to a new special revenue fund. A majority of the increase from FY2011 to FY2012 is due to an increase in personnel costs associated with health insurance, IMRF and the lifting of a two year wage freeze for non-union employees. The amount budgeted for all operating fund expenditures in FY2012 represent 53.8% of the County's total budgeted revenue.



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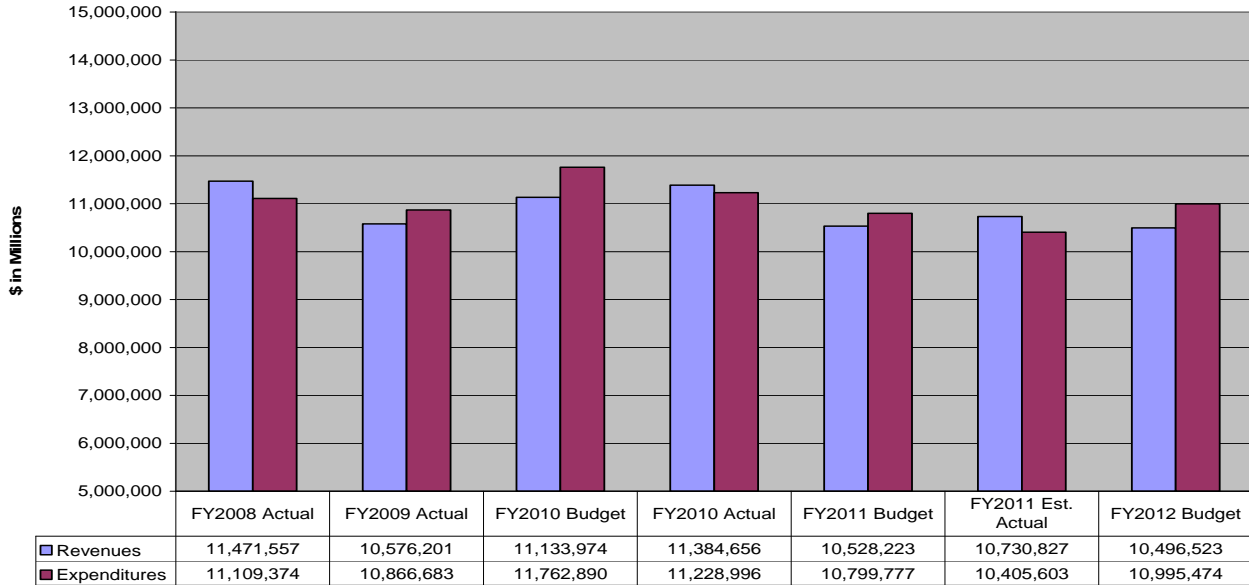
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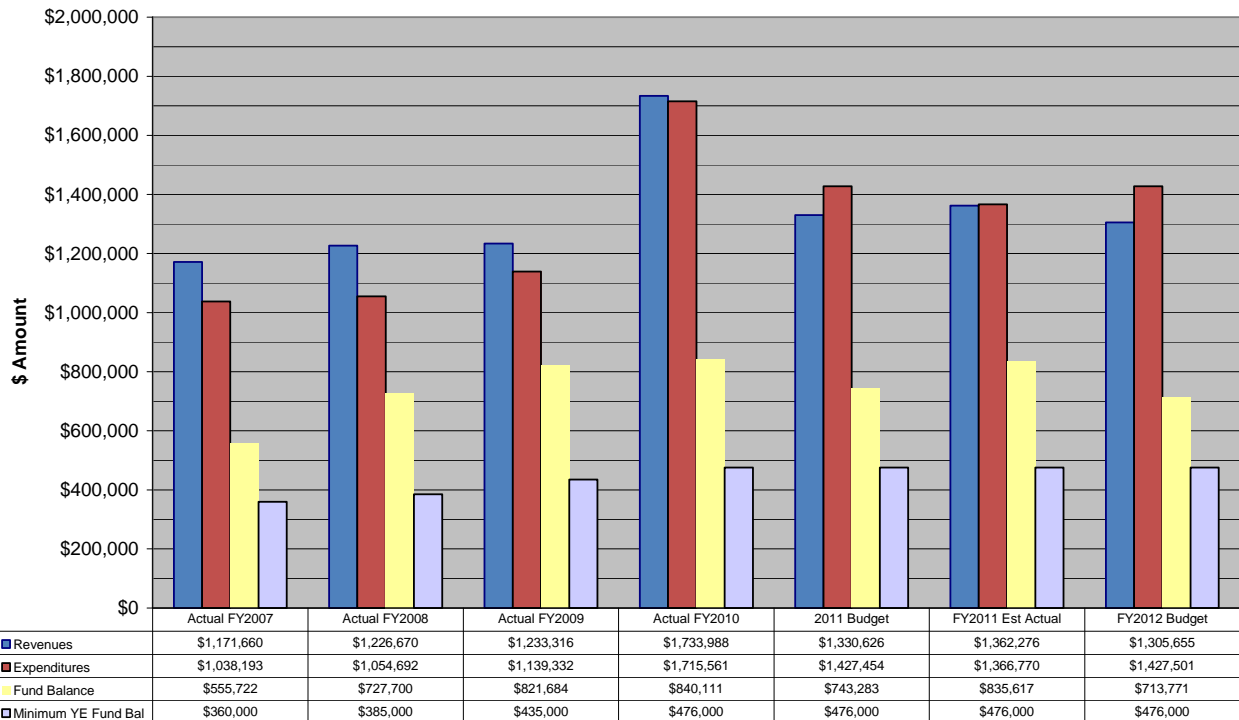
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### ALL OPERATING FUNDS REVENUES and EXPENDITURES



### County Highway Fund Revenues, Expenditures, Fund Balance, Minimum Year End Fund Balance FY2007 - FY2012





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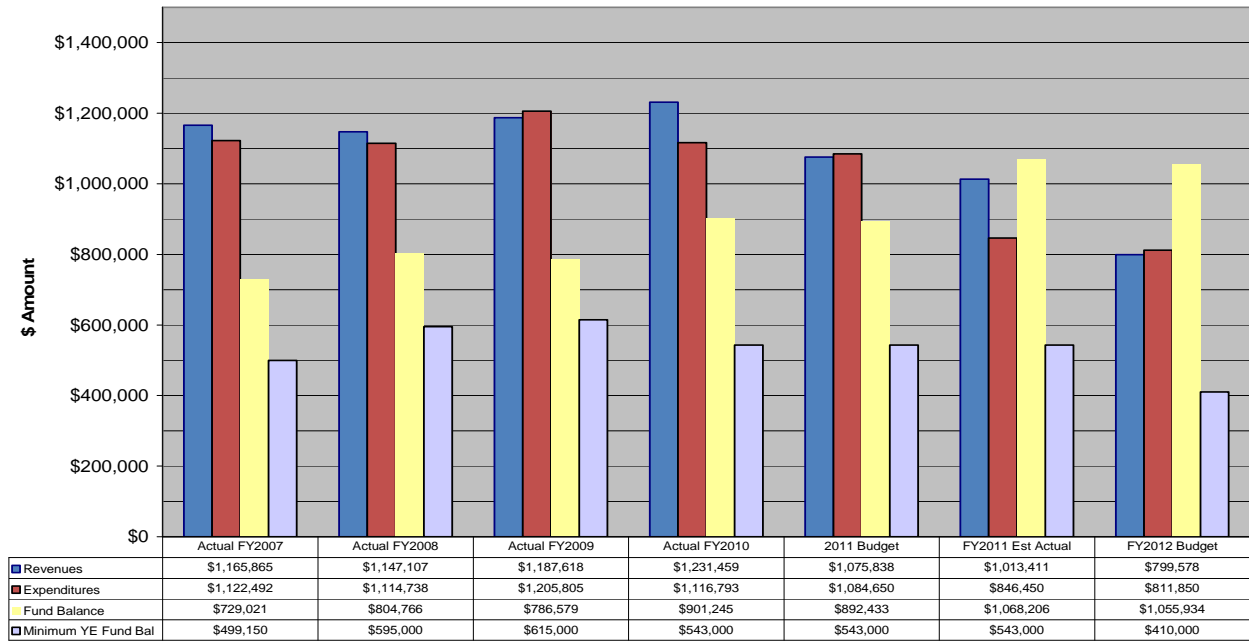
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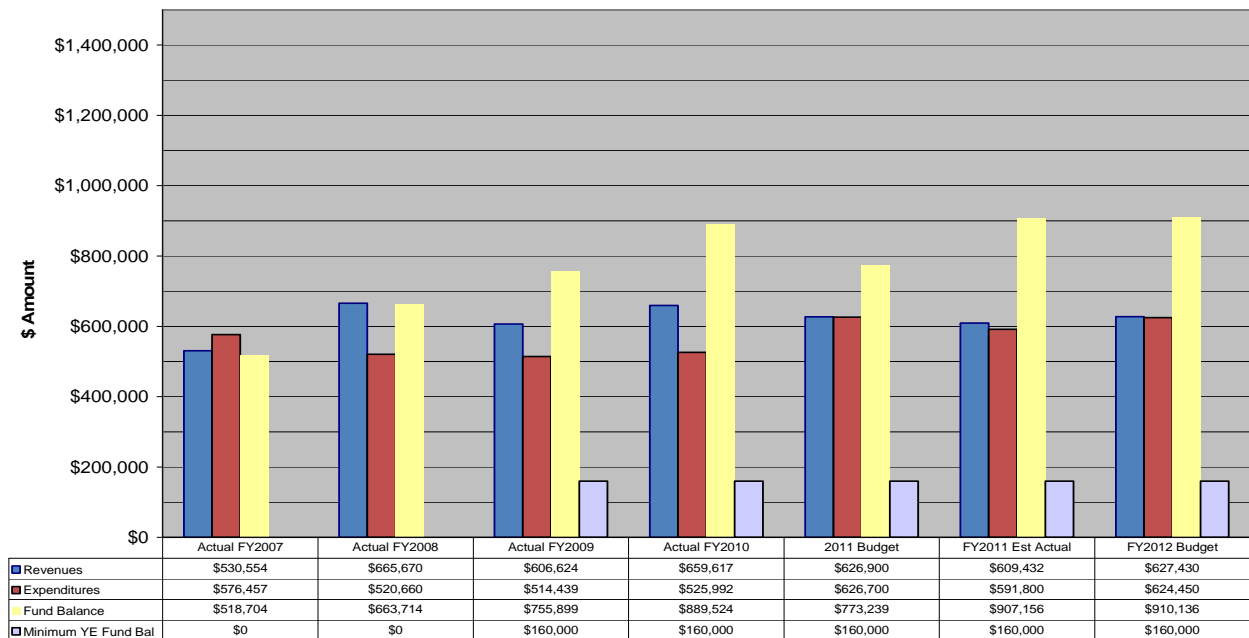
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### Public Health Fund Revenues, Expenditures, Fund Balance, Minimum Year End Fund Balance FY2007 - FY2012



### Home Health Care Fund Revenues, Expenditures, Fund Balance, Minimum Year End Fund Balance FY2007 - FY2012





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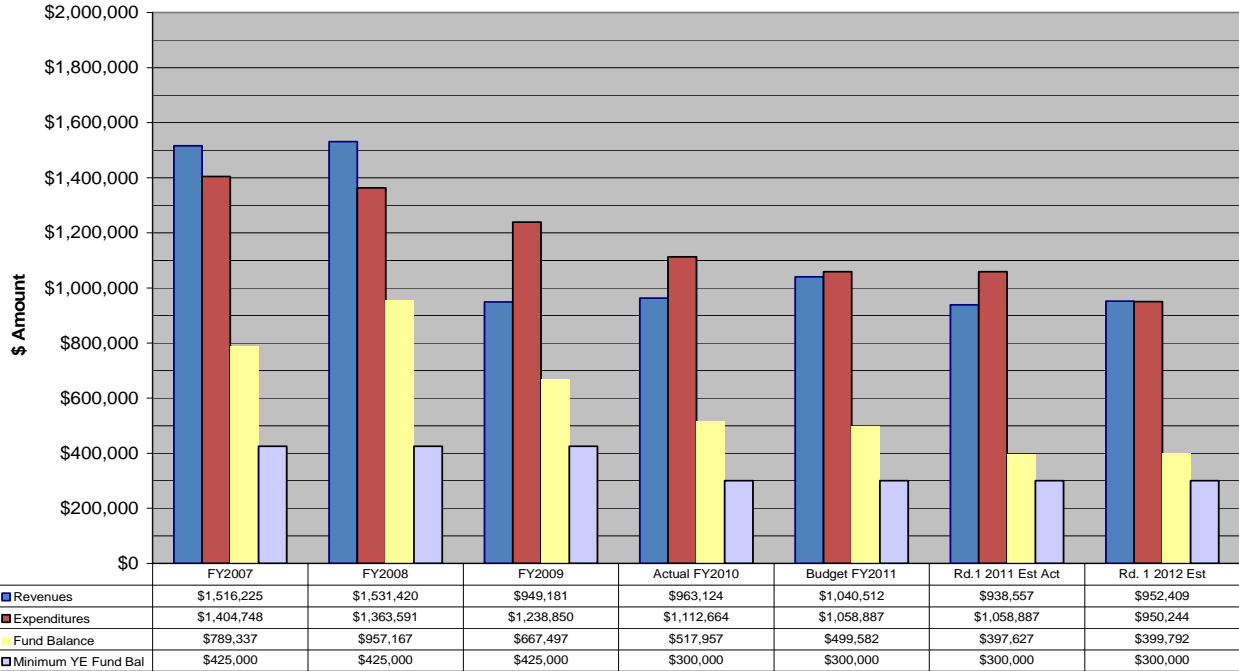
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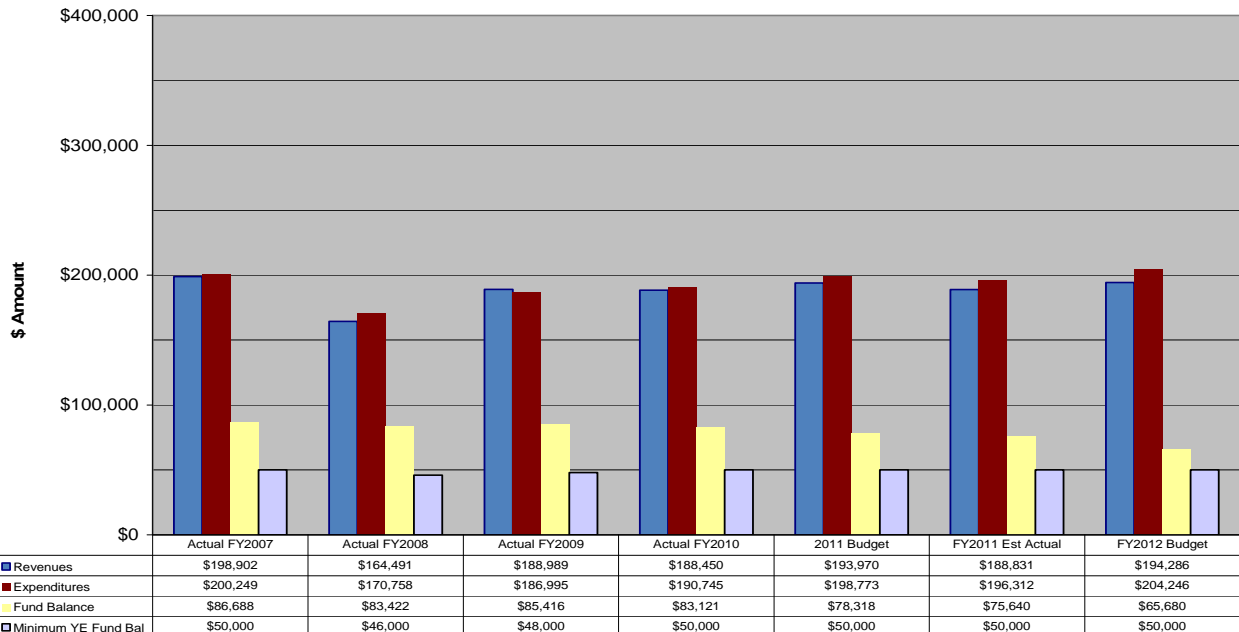
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### Tourism Promotion Fund Revenues, Expenditures, Fund Balance, Minimum Year End Fund Balance FY2007 - FY2012



### GIS Automation Fund Revenues, Expenditures, Fund Balance, Minimum Year End Fund Balance FY2007 - FY2012







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Office of the County Administrator

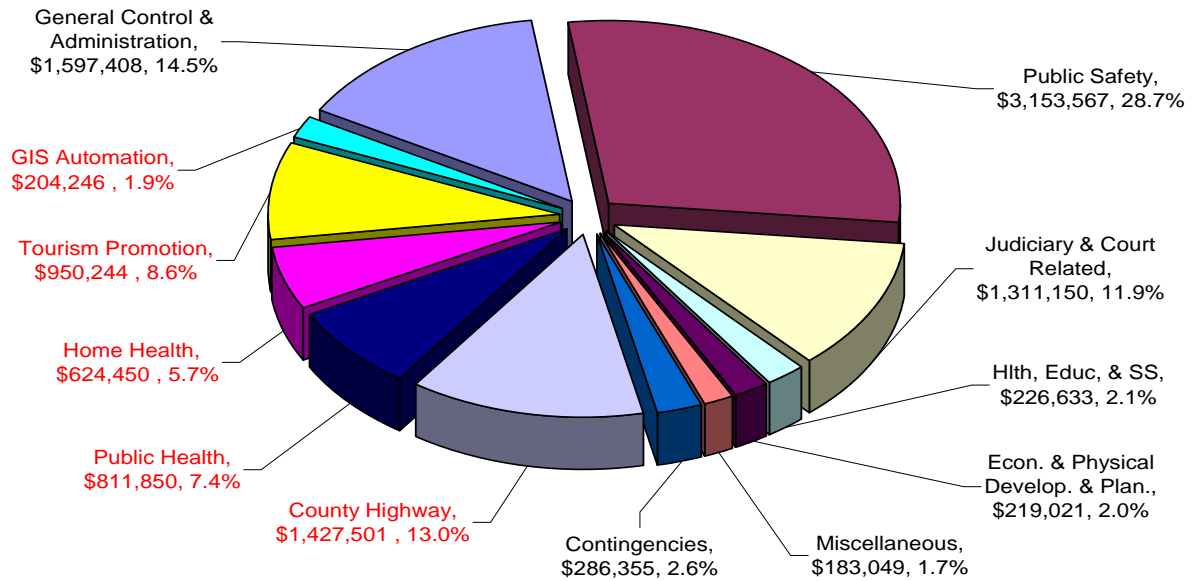
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### Jo Daviess County FY2012 All Operating Fund Expenditures - \$10,995,474 (Includes GF and **operational special funds**)



### Summary of FY2012 General Corporate Fund Revenue Estimates

General Fund revenue consists of eleven (11) revenue categories and a total of ninety-six (96) individual revenue line items. In our FY2012 estimates twenty-four (24) revenue line items indicate an increase, twenty-four (25) indicate a decrease, and forty-seven (47) indicate no change.

Total FY2012 General Fund (GF) revenue is projected to be \$6,617,165; this is an increase of \$356,788 or 5.7% more than the FY2011 revenue budget amount of \$6,260,377. Total **available GF revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to increase \$331,538 or 5.5%. Total **core GF revenue** (total revenue less estimated federal/state grants, state revenue stamps and inter-fund transfers) is estimated to increase \$274,369 or 5.7%.

GF Revenue	FY11 Budget	FY12 Budget	\$ Change	% Change
Total Revenue	\$6,260,377	\$6,617,165	\$356,788	5.7%
Total Available Rev.	\$6,058,320	\$6,389,858	\$331,538	5.5%
Total Core Revenue	\$4,840,571	\$5,114,940	\$274,369	5.7%



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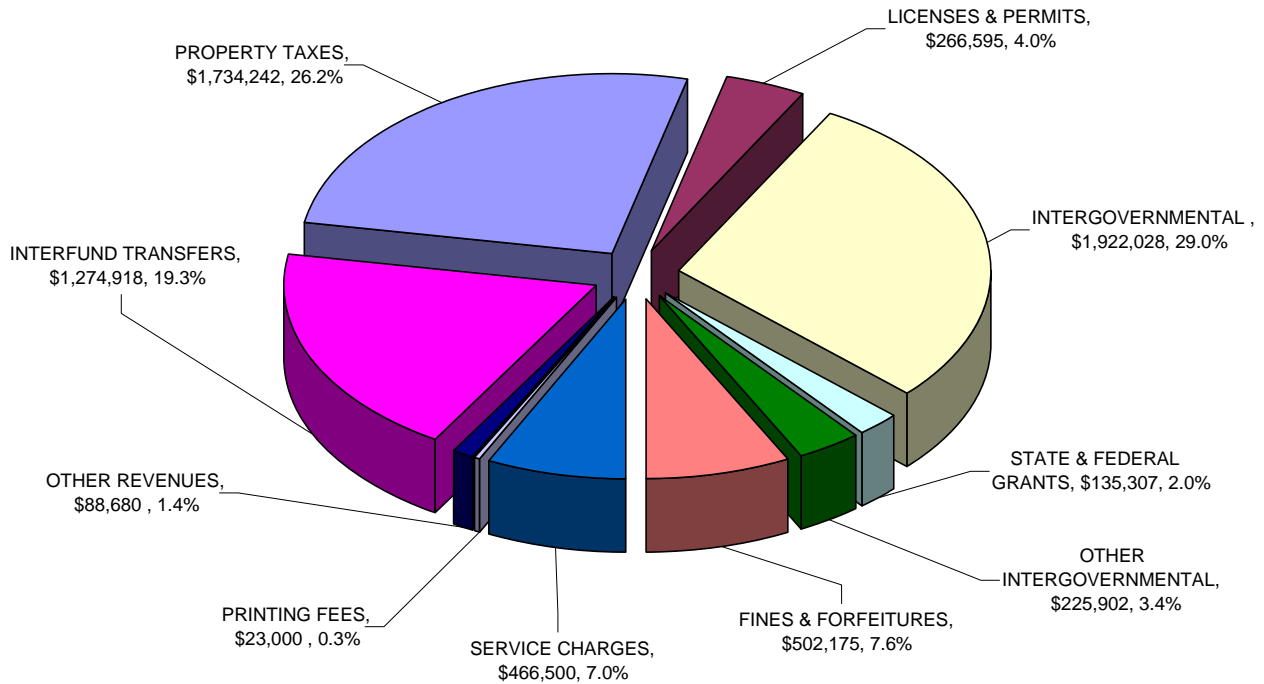
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### Estimated FY2012 General Fund Revenue \$6,617,165



**Revenue Increase** – Sources of General Fund revenue increase in FY2012 are anticipated to occur in the following categories: Intergovernmental \$148,452, Fines & Forfeitures \$76,025, Inter-Fund Transfers \$57,169, Property Taxes \$58,313, Federal Grants \$25,250, Licenses & Permits \$25,020 and Printing Fees \$627. Most FY2012 General Fund revenue estimates from revenue sources dependent on the economy indicate that they have either stabilized or in some cases began to recover some of the losses experienced in 2009 and 2010.

The following General Fund line item revenue sources are anticipating a revenue increase in FY2012 that is \$10,000 or more than the budget amount in FY2011:

- \$63,000 Court Costs, Fines & Fees
- \$58,313 Property Tax
- \$51,000 Inter-fund transfer from IMRF Fund
- \$43,995 State Income Tax
- \$41,111 Local Use Tax
- \$34,082 County Supplemental Sales Tax (0.25%)
- \$26,793 Holiday Patrol Grant
- \$25,350 Guest Accommodations Fees



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- \$20,764 Corporate Personal Property Replacement Tax
- \$12,500 County Sales Tax (1%)
- \$10,000 Inter-fund transfer from Rabies Fund

**Revenue Decrease** – Two General Fund revenue categories are anticipating a revenue decrease in FY2012: Service Charges (\$27,584) and Other Revenues (\$1,333).

The following General Fund line item revenue sources are anticipating a revenue decrease in FY2012 that is \$10,000 or more than the budget amount in FY2011:

- \$13,200 Inter-fund transfer from Probation Services Fund
- \$12,500 Housing of Prisoners

General Fund Revenue Category	FY2010 Actual Revenue	FY2011 Budget Revenue	FY2011 Est. Actual Revenue	FY2012 Budget Revenue	\$ Change FY2011 to FY2012	% Change FY2011 to FY2012
PROPERTY TAXES	1,525,843	1,675,929	1,651,121	1,734,242	58,313	3.5%
LICENSES & PERMITS	170,183	241,575	274,245	266,595	25,020	10.4%
INTERGOVERNMENTAL	1,809,701	1,773,576	1,952,307	1,922,028	148,452	8.4%
STATE GRANTS	261,136	0	0	0	0	0.0%
FEDERAL GRANTS	323,186	110,057	114,234	136,827	26,770	22.9%
OTHER INTERGOVERNMENTAL	370,490	231,053	279,055	225,902	(5,151)	-2.2%
FINES & FORFEITURES	461,883	426,150	502,175	502,175	76,025	17.8%
SERVICE CHARGES	463,700	494,084	456,238	466,500	(27,584)	-5.6%
PRINTING FEES	23,225	23,000	20,127	23,627	627	2.7%
OTHER REVENUES	97,109	67,204	67,314	65,871	(1,333)	-2.0%
INTERFUND TRANSFERS	1,101,013	1,217,749	1,217,778	1,274,918	\$57,169	4.7%
<b>TOTAL GF REVENUE</b>	<b>\$6,607,479</b>	<b>\$6,260,377</b>	<b>\$6,534,594</b>	<b>\$6,617,165</b>	<b>\$356,788</b>	<b>5.7%</b>
<b>TOTAL CORE REVENUE</b>	<b>\$4,825,193</b>	<b>\$4,840,571</b>	<b>\$5,110,582</b>	<b>\$5,114,940</b>	<b>\$274,369</b>	<b>5.7%</b>

### FY2011 Estimated Actual Revenue

Actual FY2011 General Fund revenue is estimated at \$6,534,594; this amount represents an increase of \$274,217 or 4.4% more than the budget amount of \$6,260,377. Revenue increases over budget are anticipated to occur in the following categories: Intergovernmental (\$178,731), Fines & Forfeitures (\$76,025), Other Intergovernmental (\$48,002), Licenses & Permits (\$32,670), Federal Grants (\$4,177) and Other Revenues (\$110); revenue decreases are anticipated to occur in the following categories: Service Charges (\$37,846), Property Taxes (\$24,808) Printing Fees (\$2,823), and Interfund Transfers (\$29).

Actual FY2011 General Fund expenditures are estimated at \$6,345,384 or \$57,930 under budget. Actual FY2011 General Fund revenue is estimated at \$6,534,594, this amount is \$274,217 or 4.4% more than FY2011 budget amount of \$6,260,377. As of 11/17/11 the FY2011 General Fund budget is estimated to be a surplus in the amount of \$189,210; this is \$332,147 more than the adopted budget deficit amount of \$142,937. The FY2011 year end fund balance is estimated to be \$2,463,490.

### FY2012 General Fund Core Revenue

Core Revenue is total revenue less state & federal grants, state revenue stamps and inter-fund transfers. These revenue sources provide a majority of the revenue needed to maintain levels of service currently offered by General Fund departments. In previous years there has been concern over the lack of growth and/or decreases in core revenue sources. After significant decreases in 2009 and 2010, core revenue began to stabilize in



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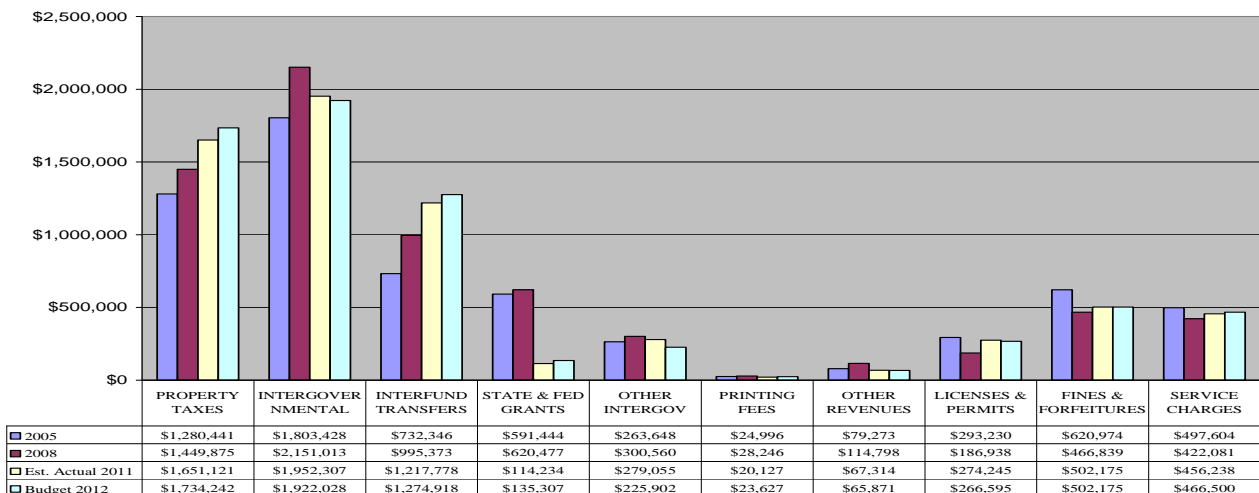
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FY2011 and in FY2012 core revenue is anticipated to show an increase of \$274,369 or 5.7% over the FY2011 budget amount. For comparison purposes core revenue in FY2010 was \$4,825,193; this was \$38,401 or 0.7% below the 2005 core revenue amount of \$4,863,594. Estimated core revenue for FY2011 is projected to be \$5,110,582; this is \$246,988 or 5.1% more than the FY2005 core revenue amount. Estimated core revenue for FY2012 is projected at \$5,114,940; this is \$251,346 or 5.2% more than the 2005 amount.

### Core Revenue - Actual FY2005 compared to FY2008, FY2011, and FY2012

	Actual Revenue	Actual Revenue	Budget Revenue	Est. Actual Revenue	Budget Revenue	\$ Amount Change	
General Fund Category	FY2005	FY2008	FY2011	FY2011	FY2012	FY2005-FY2012	% Change
PROPERTY TAXES	1,280,441	1,449,875	1,675,929	1,651,121	1,734,242	453,801	35.4%
LICENSES & PERMITS	293,230	186,938	241,575	274,245	266,595	(26,636)	-9.1%
INTERGOVERNMENTAL	1,803,428	2,151,013	1,773,576	1,952,307	1,922,028	118,600	6.6%
STATE GRANTS	42,354	280,091	0	0	0	-42,354	100%
FEDERAL GRANTS	549,090	340,386	110,057	114,234	135,307	413,783	-75.4%
OTHER INTERGOVERNMENTAL	263,648	300,560	231,053	279,055	225,902	-37,746	-14.3%
FINES & FORFEITURES	620,974	466,839	426,150	502,175	502,175	(118,799)	-19.1%
SERVICE CHARGES	497,604	422,081	494,084	456,238	466,500	(31,104)	-6.3%
PRINTING FEES	24,996	28,246	23,000	20,127	23,627	(1,369)	-5.5%
OTHER REVENUES	79,273	114,798	67,204	67,314	65,871	(13,402)	-16.9%
INTERFUND TRANSFERS	732,346	995,373	1,217,749	1,217,778	1,274,918	542,572	74.1%
<b>TOTAL GF REVENUE</b>	<b>\$6,187,384</b>	<b>\$6,736,199</b>	<b>\$6,260,377</b>	<b>\$6,534,594</b>	<b>\$6,617,165</b>	<b>429,781</b>	<b>6.9%</b>
<b>TOTAL CORE REVENUE</b>	<b>\$4,863,594</b>	<b>\$5,120,349</b>	<b>\$4,840,571</b>	<b>\$5,110,582</b>	<b>\$5,114,940</b>	<b>251,346</b>	<b>5.2%</b>

### Jo Daviess County General Fund Revenue by Category Actual FY2005 & FY2008, Est. Actual FY2011, Budget FY2012





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### General Fund Core Revenue Comparison

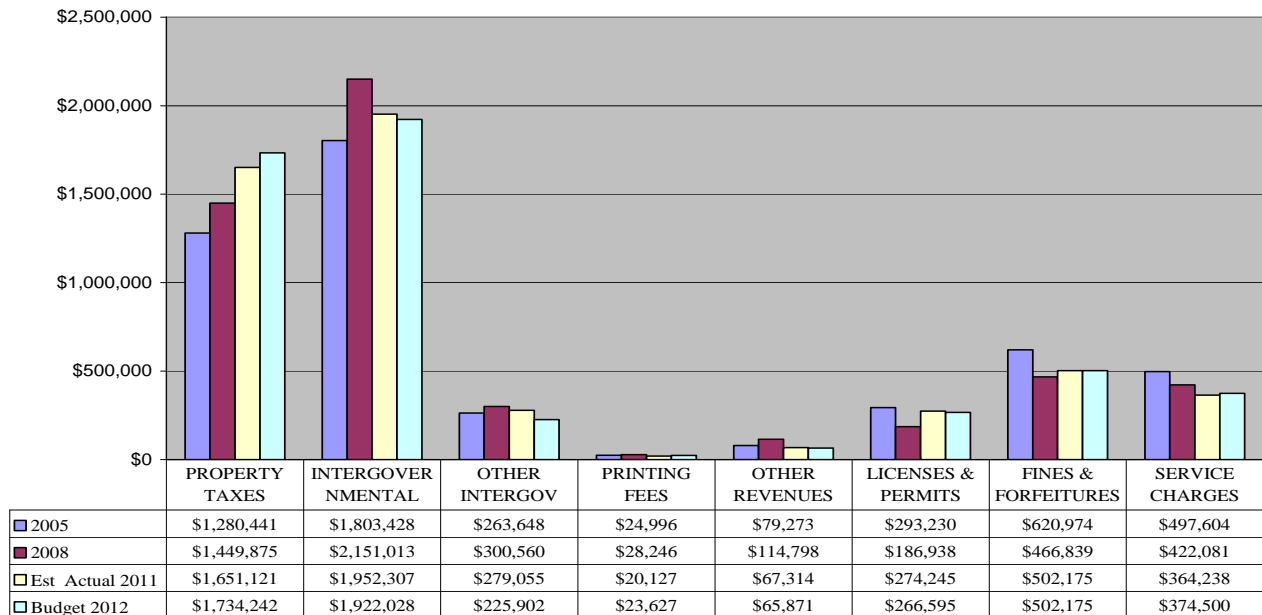
Actual FY2005 - \$4,863,594

Actual FY2008 - \$5,120,349

Est. Actual FY2011 - \$5,110,620

Budget FY2012 - \$5,114,940

Core Revenue is total revenue less state & federal grants, interfund transfers, and state rev. stamps.



### Summary of FY2012 General Fund Expense Estimates

Total General Fund target expense estimates for FY2012 are projected at \$6,977,183; this is an increase of \$573,869 or 8.96% more than the final approved FY2011 General Fund expense budget amount of \$6,403,314 and are an increase of \$16,574 or 0.24% more than the final approved FY2010 General Fund expense budget amount of \$6,960,609. See table below.

It should be noted that beginning in FY2011 a special revenue fund was established to account for JDC Transit grant revenue. This action resulted in a \$731,600 decrease in the FY2011 Social & Environmental target expense budget amount. Previously grant revenue for the JDC Transit was received by the General Fund and paid to the grant operator (The Workshop) as an expense from the Social & Environmental Services budget.

Budget Year	FY2010	FY2011	FY2012	\$ Change FY11-FY12	% Change FY11-FY12
Total General Fund Expense Budget	\$6,960,609	\$6,403,314	\$6,977,183	\$573,869	8.96%
GF Target - Expenses less S & E	\$6,158,424	\$6,332,729	\$6,906,598	\$573,869	9.06%

The three largest projected FY2012 General Fund expense categories are: Public Safety \$3,153,567 (45.2%), General Control & Administration \$1,597,408 (22.9%) and Judiciary & Court Related \$1,311,150 (18.8%).



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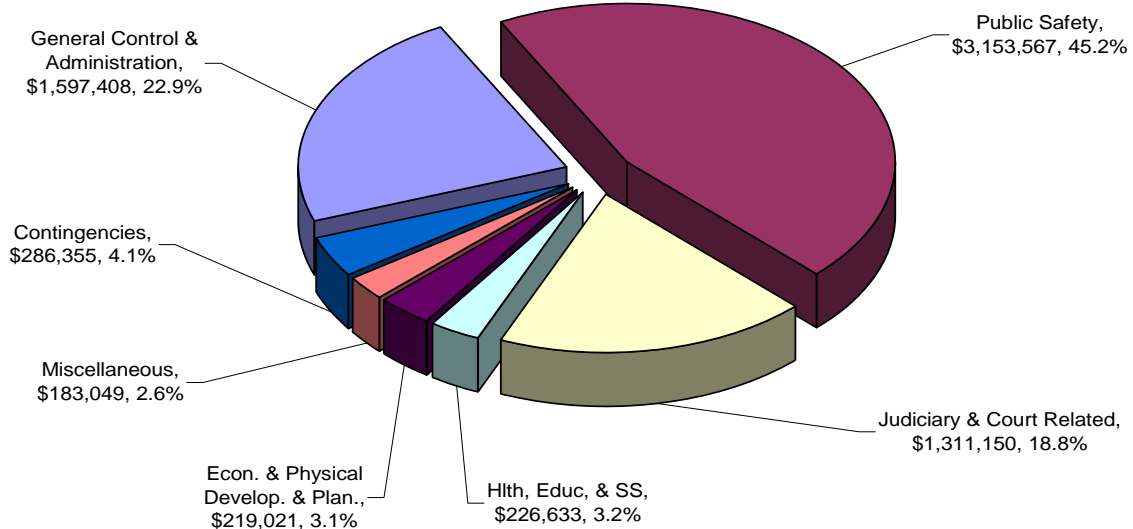
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### Jo Daviess County FY2012 Projected General Fund Expenditures \$6,977,183 As of 11/17/11



All seven (7) General Fund expense categories are projected to increase in FY2012. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category. The largest category increase is \$270,970 to the Contingencies category and is primarily due to the approval of two unfunded requests; an interfund transfer of \$161,355 to the Contingency Fund and a \$125,000 interfund transfer to the Emergency Services Communication Fund for debt service. The second largest increase is \$143,199 to the Public Safety category. The third largest increase is \$98,547 to the General Control & Administration category and is primarily due to a \$49,885 increase for the Elections budget and the approval of a \$21,645 unfunded request to continue the input of data into the Devnet CAMA system. Other category increases are projected for Judiciary & Court Related (\$39,440), Miscellaneous (\$11,580) Economic and Physical Development & Planning (\$6,558), and Health, Education, & Social Services (\$3,576).

GF Expenditures by Budget Category	Budget FY2010	Budget FY2011	Proposed FY2012	\$ Change 2011-2012	Percent Change
General Control & Administration	\$1,506,939	\$1,498,861	\$1,597,408	\$98,547	6.57%
Miscellaneous	84,469	171,469	183,049	11,580	6.75%
Public Safety	2,936,907	3,010,368	3,153,567	143,199	4.76%
Judiciary & Court Related	1,263,695	1,271,710	1,311,150	39,440	3.10%
Health, Education & Social Services	958,180	223,058	226,633	3,576	1.60%
Econ. & Physical Dev. & Planning	210,419	212,463	219,021	6,558	3.09%
Contingencies	0	15,385	286,355	270,970	1761%
<b>TOTAL EXPENDITURES</b>	<b>\$6,960,609</b>	<b>\$6,403,314</b>	<b>\$6,977,183</b>	<b>\$573,869</b>	<b>8.96%</b>





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### Summary of FY2012 General Fund Target Expenditure Changes

The following is a summary of the General Fund target expense changes, revisions, and/or events occurred, per budget guidelines, during the FY2012 budget process.

- ✓ \$38,552 decrease – Three initial target amounts decreased a total of \$38,552 from final FY2011 targets for *non-recurring* operational expenses (Supervisor of Assessments \$23,000, Contingency Fund \$15,385, Information & Communications \$167).
- ✓ \$49,885 increase – Initial Elections budget target increased \$49,885 for *non-recurring* expense of second election in FY2012.
- ✓ \$202,944 increase - 7/11/11 – Initial overall General Fund target amount increased \$202,944 over prior year for mandatory personnel costs (salaries & benefits – Salaries \$83,005, Health Insurance \$64,900, IMRF \$50,283, SS/Medicare \$4,755) which were factored into individual General Fund budgets.
- ✓ \$26,348 increase – 8/04/11 – Sheriff's Budget target increased \$26,348 for approved Holiday Patrol grant.
- ✓ \$4,963 decrease – 8/04/11 – Amount of target decrease per actual FY2011 employee health insurance premium rates (14% actual vs. 15% initial estimate)
- ✓ \$31,435 increase -8/04/11 – Several individual targets adjusted for anticipated changes in FY2012 health insurance coverage.
- ✓ \$180 increase – 8/04/11 - County Clerk & County Treasurer targets increased \$90 each for 2% increase in CIVIC maintenance agreement
- ✓ \$4,961 increase – 8/25/11 - Information & Communication target increased \$4,961 per new position description & resulting pay grade change.
- ✓ \$582 decrease – 8/25/11 - ROE target reduced \$582 from initial target for JDC share of reduced FY2012 ROE budget expenses.
- ✓ \$11,580 increase – 8/25/11 - Miscellaneous target increased a total of \$11,580- (\$5,405 Auditing Fees, \$175 Cobra Admin, \$5,000 GASB 45, and \$1,000 20% RR School share of Refuge Act payment)
- ✓ \$3,000 increase – 8/25/11 - County Clerk/Recorder target increased \$3,000 for Small Rental Housing Program IFT to Gen. Cap. Equipment Fund.
- ✓ \$1,500 increase – 10/12/11 - Treasurer's target increased \$1,500 for P-T salaries; offset by \$1,500 IFT from Tax Sale Automation Fund.
- ✓ \$317 increase – 10/12/11 – Coroner's target increased \$317 to the correct salary amount.
- ✓ \$308,000 – 10/20/2011 – Unfunded requests approved by County Board as follows:
  - \$21,645 – Supervisor of Assessments for additional staffing to continue input of property tax data into Devnet CAMA system.



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- \$125,000 – Interfund Transfer to Emergency Services Communication Fund for debt service payment.
- \$161,355 – Interfund transfer to the Contingency Fund.

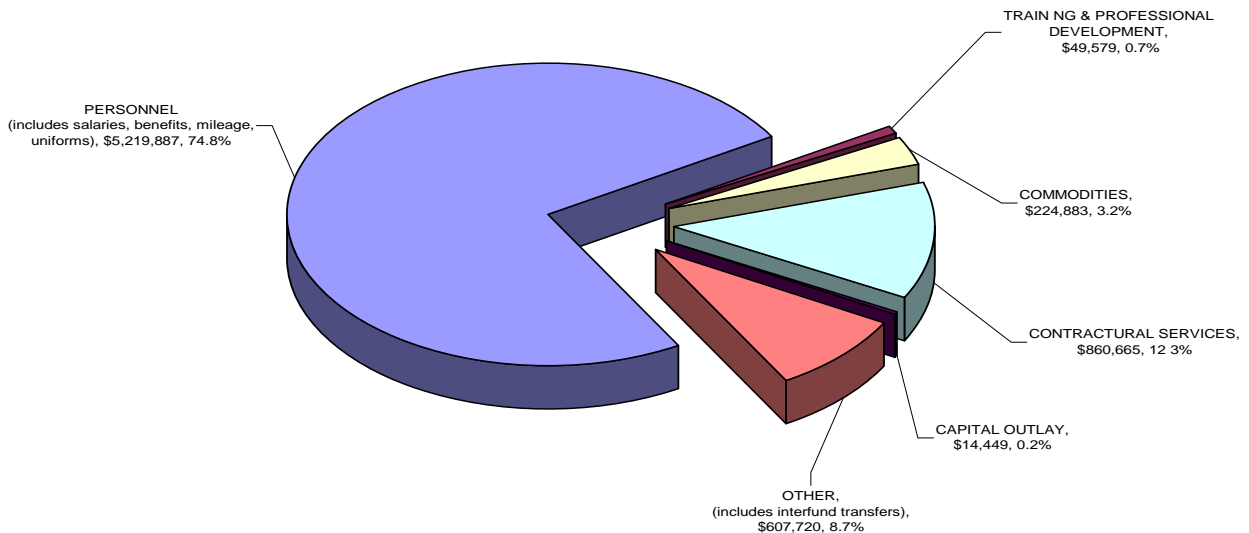
The total change in General Fund target expense amounts for FY2012 compared to FY2011 is an increase of \$573,869 or 8.96%. Prior to the approval of unfunded requests of \$308,000 the total target change was an increase of \$265,869 or 4.15%. For comparison purposes the final amount of target expense change from FY2010 to FY2011, less the Social & Environmental expense budget, was an increase of \$174,305 or 2.83%.

### Target Expenses by Category

The largest General Fund expenditure category is personnel (salaries, benefits, automobile mileage, and uniform allowance) which total \$5,219,887 and represent 74.8% of the FY2012 General Fund expense budget of \$6,977,183; of this amount mileage and uniform allowance totals \$45,173.

Account Title (category)	FY2012	% of Total
Personnel (includes mileage, uniforms)	\$5,219,887	74.8%
Training & Professional Dev.	\$49,579	0.7%
Commodities	\$224,883	3.2%
Contractual Services	\$860,665	12.3%
Capital Outlay	\$14,449	0.2%
Other (includes interfund transfers)	\$607,720	8.7%
<b>Total</b>	<b>\$6,977,183</b>	<b>100%</b>

**FY2012 Projected General Fund Expenditures  
By Category  
\$6,977,183**



As of November 17, 2011 Jo Daviess County employed 114 full time employees and 40 part time employees. Thirteen (13) general fund department's employ 80.5 full time positions and four special fund department's employee 33.5 positions.



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Full Time Jo Daviess County Employees by Department				
Department	Fund	# Full Time	Union	Non-Union
Sheriff's Department	General	38	30	8
Health Department	Special	10	0	10
Highway	Special	10	6	4
County Clerk/Recorder	General	7	0	7
Home Health Care	Special	6	0	6
Circuit Clerk	General	6	0	6
Probation	General	6	0	6
States Attorney	General	5	0	5
CVB	Special	5	0	5
County Assessor	General	4	0	4
Treasurer	General	4	0	4
Zoning & Building	General	3	0	3
GIS	Special	2.5	0	2.5
County Administrator	General	2	0	2
Animal Control	General	2	0	2
Information & Technology	General	1.5	0	1.5
Public Defender (1FT/1PT)	General	1	0	1
Coroner	General	1	0	1
<b>Total - County</b>		<b>114</b>	<b>36</b>	<b>80</b>
Total - General Fund		80.5	30	50.5
Total - Special Fund		33.5	6	27.5

### General Fund Salary & Employee Benefits 2008 – 2012

Description	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 BUDGET	FY2012 PROPOSED	\$ Change '11 to '12	% Change '11 to '12
Salaries- Full-time	3,058,770	3,158,278	3,203,721	3,235,225	3,299,703	64,478	1.99%
Salaries- Per diem	49,088	42,500	42,750	52,900	52,900	0	0.00%
Salaries- Part-time -Temp	191,941	144,599	157,486	200,363	222,415	22,052	11.01%
Salaries- Overtime	204,857	229,954	206,232	167,490	186,290	18,800	11.22%
Health Insurance	439,018	448,076	448,745	520,219	611,594	91,375	17.56%
Social Security	210,988	217,978	216,306	227,965	233,107	5,142	2.26%
Medicare	49,668	51,116	50,831	53,305	54,510	1,205	2.26%
Retirement (IMRF/SLEP)	354,958	365,973	405,950	460,258	514,195	53,937	11.72%
<b>Total</b>	<b>\$4,559,288</b>	<b>\$4,658,474</b>	<b>\$4,732,021</b>	<b>\$4,917,725</b>	<b>\$5,174,714</b>	<b>\$256,989</b>	<b>5.23%</b>



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The FY2012 estimated increase for General Fund salaries & benefits, less coverage changes for health insurance (\$31,435), less OT & benefits associated with the Holiday Patrol grant (\$22,150), and less wages & benefits associated with the Assessment Office unfunded request (\$21,645), is \$181,759 or 3.7%.

### General Fund Salaries/Wages & Employee Benefits % Change from Prior Year

	% Actual Change 06 to 07	% Actual Change 07 to 08	% Actual Change 08 to 09	% Actual Change 09 to 10	% Budget Change 10 to 11	% Budget Change 11 to 12
Salaries- Full-time	11.37%	5.52%	3.25%	1.44%	-0.98%	1.99%
Salaries- Per diem	0.22%	2.85%	-13.42%	0.59%	-4.17%	0.00%
Salaries- Part-time -Temp	-33.43%	57.67%	-24.66%	8.91%	3.41%	11.01%
Salaries- Overtime	28.69%	-0.49%	12.25%	-10.32%	15.74%	11.22%
Health Insurance	5.86%	7.15%	2.06%	0.15%	6.26%	17.56%
Social Security	6.33%	8.05%	3.31%	-0.77%	0.50%	2.26%
Medicare	13.93%	4.61%	2.92%	-0.56%	0.50%	2.26%
Retirement (IMRF/SLEP)	9.30%	12.59%	3.10%	10.92%	9.76%	11.72%
<b>% Change - Total</b>	<b>8.93%</b>	<b>7.48%</b>	<b>2.18%</b>	<b>1.58%</b>	<b>1.40%</b>	<b>5.23%</b>
<b>% Change less IMRF/SLEP</b>	<b>8.90%</b>	<b>7.07%</b>	<b>2.10%</b>	<b>0.78%</b>	<b>0.61%</b>	<b>4.55%</b>
<b>% Change less IMRF/SLEP &amp; Health Insurance</b>	<b>9.27%</b>	<b>7.06%</b>	<b>2.10%</b>	<b>0.86%</b>	<b>0.09%</b>	<b>2.83%</b>

### All Funds –Salaries/Wages & Employee Benefits

General Fund and Special Revenue Funds (County Highway, MFT, Public Health, Home Health, CVB, & GIS)  
FY2011 – FY2012

Description	FY2011 BUDGET	FY2012 PROPOSED	\$ Change '11 to '12	% Change '11 to '12
Salaries/Wages (FT,PT, Per Diem, OT)	5,364,525	5,349,421	-15,104	-0.28%
Health Insurance	794,917	901,878	106,961	13.46%
Social Security	330,257	328,922	-1,335	-0.40%
Medicare	77,283	76,705	-578	-0.75%
Retirement (IMRF/SLEP)	622,714	681,391	58,677	9.42%
<b>Total</b>	<b>\$7,189,696</b>	<b>\$7,338,317</b>	<b>\$148,621</b>	<b>2.07%</b>

### General Fund Year End Fund Balance

The proposed FY2011 General Corporate Fund budget, before the appropriation of fund balance, is a deficit budget in the amount of \$360,018 (the difference between revenues and expenses). The projected beginning of the year (12/01/11) fund balance is estimated at \$2,463,491. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expense or \$1,725,000 to be designated and retained in this fund. The estimated year end (11/30/12) fund balance is \$2,103,473.



## JO DAVIESS COUNTY

Office of the County Administrator

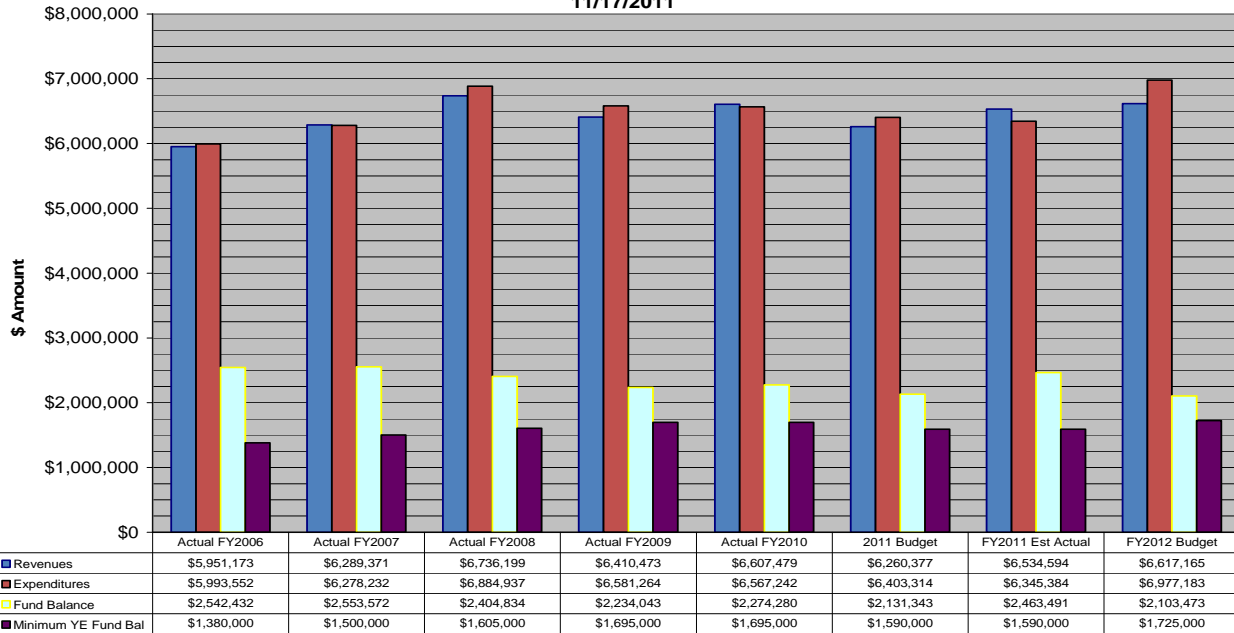
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### Jo Daviess County General Fund Revenues, Expenditures, Fund Balance, Minimum Year End Fund Balance FY2006 - FY2012 11/17/2011



### Allocation of Unassigned Fund Balance

During budget deliberations, consideration was given for the possible allocation of unassigned fund balance in excess of the FY2012 minimum year end fund balance policy requirement of \$1,725,000. Prior to the allocation or assignment of additional fund balance the projected FY2012 budget deficit was \$52,018. During final budget deliberations on 10/20/2011 the County Board determined that \$308,000 would be allocated from unassigned fund balance in the General Fund to fund the following unfunded requests: \$161,355 was appropriated as an inter-fund transfer to the Contingency Fund, \$125,000 was appropriated as an inter-fund transfer to the Emergency Services Communication Fund for the purpose of debt service, and \$21,645 was approved for (non-recurring) additional staffing for the purpose of entering cost data into the Devnet CAMA system. After the allocation of \$308,000 of unassigned fund balance the projected FY2012 General Fund budget deficit is \$360,018.

### Major Projects

Several major projects and/or programs were completed or implemented in FY2011 including: completed the Jo Daviess County Continuity of Operations Plan, completed the re-districting and apportionment plan for Jo Daviess County, completed construction of the Veta Grande Road Railroad Bridge in Scales Mound Township, completed construction of the Welsh Creek Bridge on Scout Camp Road, construction of the Bethel Road Bridge over Little Rush Creek is ongoing and should be opened for traffic in December with approach paving, final grading and seeding to be completed in 2012, completed the Public Safety Building HVAC system improvement project, began the transition to narrow band compatible emergency communication equipment, the Illinois E-Pay Program was implemented in the Treasurer's Office and the Building & Zoning Office, implemented the Devnet program for all building permits and nuisance/violations, an amendment to the JDC Zoning Ordinance was adopted to accommodate agri-tourism, continued implementation of an addendum to the Fidlar Land Records Program, successfully implemented the Sobriety Court Program and continued implementation of the Juvenile Justice Program, began implementation of document change over from micro film to CD's in the Circuit Clerk's office, continued implementation of the



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Township Assessor program, began implementation of the Devnet CAMA system, the Convention and Visitors Bureau initiated a research study that is being conducted by the University of Houston Hilton College regarding visitor advertising preferences, a new phone system and new tile flooring was installed at the Public Health Department building, several IT projects were completed including the review and installation of new anti-virus software on all county owned computer equipment, a second T1 circuit was added to the Courthouse/Public Safety Building, completed the orthophotography project, and began implementation of the Jo Daviess County fixed asset management policy.

Some of the projects planned for FY2012 include: the Public Safety Radio Communications System Enhancement Project, the Public Safety Narrowband Completion Project, expansion of the JDC transit building, complete the installation and implement the automatic dispatching system for the JDC transit, continue implementation of the computer network study, continue planning for server replacement and I Fiber projects; the Convention and Visitors Bureau is planning to develop a new website, hire a new advertising agency and continue to expand interest from international travel; the County Assessment office plans to continue the Devnet CAMA data entry project and continue implementation of the CAMA system and complete planning for township assessment re-districting; the Building and Zoning office plans to continue streamlining the guest accommodations licensing process and introduce an updated County Code of Living; the Treasurer's office plans to implement direct deposit for all the taxing districts in the county; the Highway Department plans to complete construction of the Holland Bridge on Scout Camp Road and construction of the Cahill Road Bridge in Pleasant Valley Township, several other bridge projects are in the planning process that could possibly be ready for bidding and/or construction by the end of FY2012 include: Stagecoach Trail box culvert over Clear Creek near Warren, Upmann Road culvert in Rush Township, Bethel Road bridge over the Plum River, and the Longhollow Road bridge over Furnace Creek in Elizabeth/Guilford Township. Several improvements are planned at the Hanover facility including the construction of a salt storage shed; and the County plans to complete and implement an Interoperable Communications Assessment study and complete a Natural Hazard Mitigation Plan for Jo Daviess County.

### **Acknowledgements**

Preparation of the FY2012 budget was truly a team effort and was accomplished only through the combined efforts, participation and cooperation of all County officials, department heads, the County Board, County Board committees, county staff and agencies.

Thank you to the members of the JDC Finance, Tax, & Budgets Committee and to the County Board for your dedication, participation and commitment in developing the FY2012 Jo Daviess County budget. Thank you to County Treasurer Carol Soat, Chief County Assessment Officer Donna Berlage, and County Clerk Jean Dimke and members of your respective staff for providing timely financial information during the FY2012 budget process. A special thank you to all the Jo Daviess County Department Heads for all you cooperation and participation over the several months of budget planning and preparation. I would also like to thank Melisa Hammer and Lynn Krause for their assistance and technical support in preparing this budget.

I am pleased to present to you the FY2012 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

Respectfully submitted,

Dan Reimer  
Jo Daviess County Administrator